(1950) Department

Ms. SERIES.

G.O. No. 3001

Dated 21. 11. 1950.

[Despatch Abstract.]

Tax - The Madras General Sales Tax Act, 1939 - Co-operative Marketing Societies - Inability to comply with rule 24(5) of the Sales Tax Rules and condition 7(6)(i) and 9 of the conditions of licence issued under section 8 - Exemption - Request by the Registrar of Co-op Societies - Orders passed.

GOVERNMENT OF MADRAS.

ABSTRACT.

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TAX - The Madras General Sales Tax Act, 1939 - Cooperative Marketing Societies - Inability to comply with rule 12(5) of the Sales Tax Rules and conditions 7(6)(i) and 9 of the conditions of licence issued under section 8 - Exemption - Request by the Registrar of Cooperative Societies.- Orders passed.

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REVENUE DEPARTMENT.

G.O.MS.NO.3001. Dated 21st November 1950.

Read the following:-

From the Registrar of Cooperative Societies, letter Rc.No.46055/48-c, dated 3.8.1948.
Memorandum No.46155-N/48-1, dated 18.8.1948.
From the Board of Revenue Ref.T.6892/48-2, dated 15.10.1948.
Memorandum No.46155-N/48-2, dated 12.11.1948.
Memorandum No.46155-N/48-4, dated 18.10.1949.
From the Registrar of Cooperative Societies, letter No.Rc.46055/48-C1, dated 23.12.1949.
Memorandum No.46155-N/48-6, dated 4.4.1950.
From the Board of Revenue Ref.T.6892/48-4, dated 5.8.1950.

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O R D E R:-

The Government have examined the request of the Registrar of Cooperative Societies that the Cooperative Marketing Societies may be exempted from the operation of sub-rule (5) of rule 12 of the Sales Tax Rules and conditions 7(b)(i) and 9 of the conditions of the licence issued under section 8 of the Act. They consider that in view of the draft amendments to the Sales Tax Rules and the conditions of the licence published in Memorandum No.14072 N/48-7, dated 25.6.1949, there is no necessity to exempt Cooperative Marketing Societies from the operation of sub-rule (5) of rule 12 and condition 7(b)(i) of the licence. The presumption expressed by the Registrar of Cooperative Societies in paragraph 2 of his letter Rc.No. 46055/48-C 1, dated 23.12.1949 is correct.

2. In the circumstances stated by the Registrar of Cooperative Societies and the Board of Revenue, the Government accept the request in regard to condition 9 of the licence and direct that compliance by Cooperative Marketing Societies of condition 9 of the licence issued under section 8 of the Madras General Sales Tax Act, 1939 need not be insisted on.

(By Order of etc.)
(Sd.) x x x,
Secretary to Government.

To The Registrar of Co-operative Societies.
To the Board of Revenue(Commercial Tax)

(TRUE COPY)

SUPERINTENDENT,
MADRAS Record Office,
MADRAS.